

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION

IN RE: TAX RETURNS AND RETURN  
INFORMATION

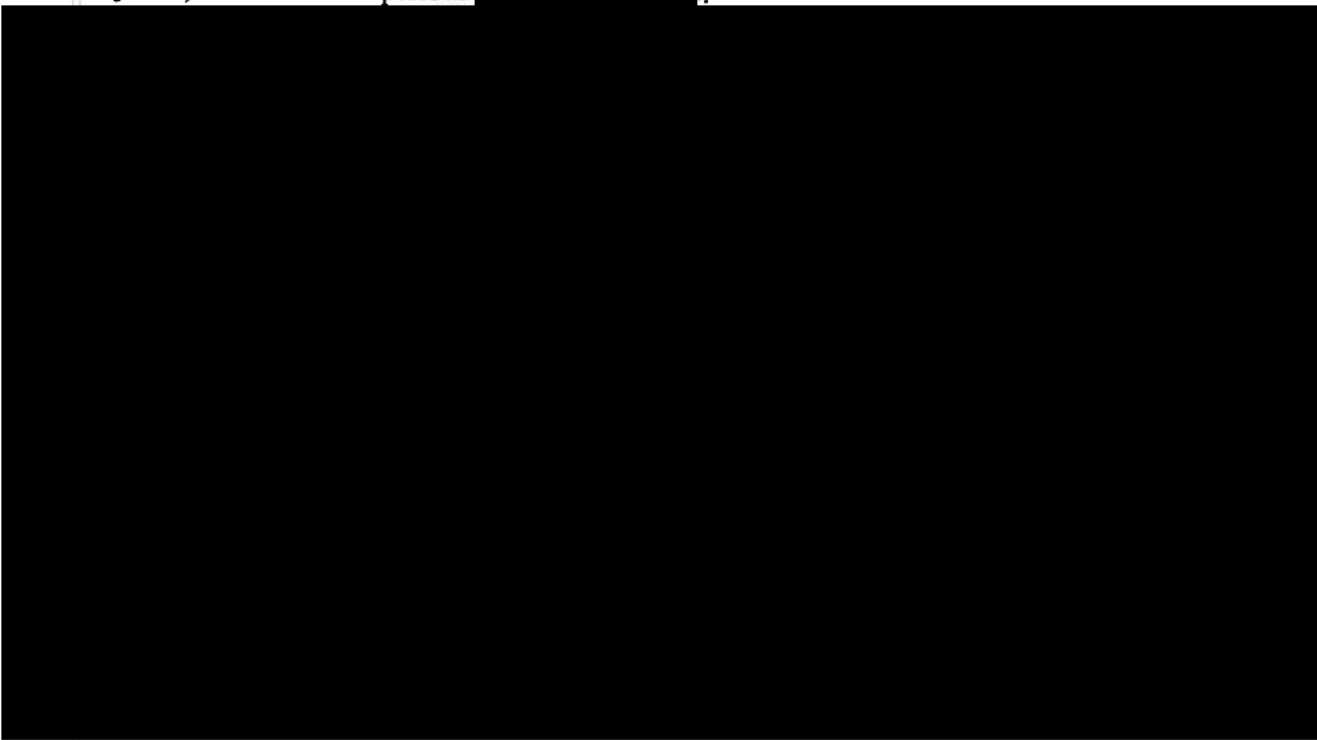
GRAND JURY INVESTIGATION

MJ NO. 23-MJ-99-B

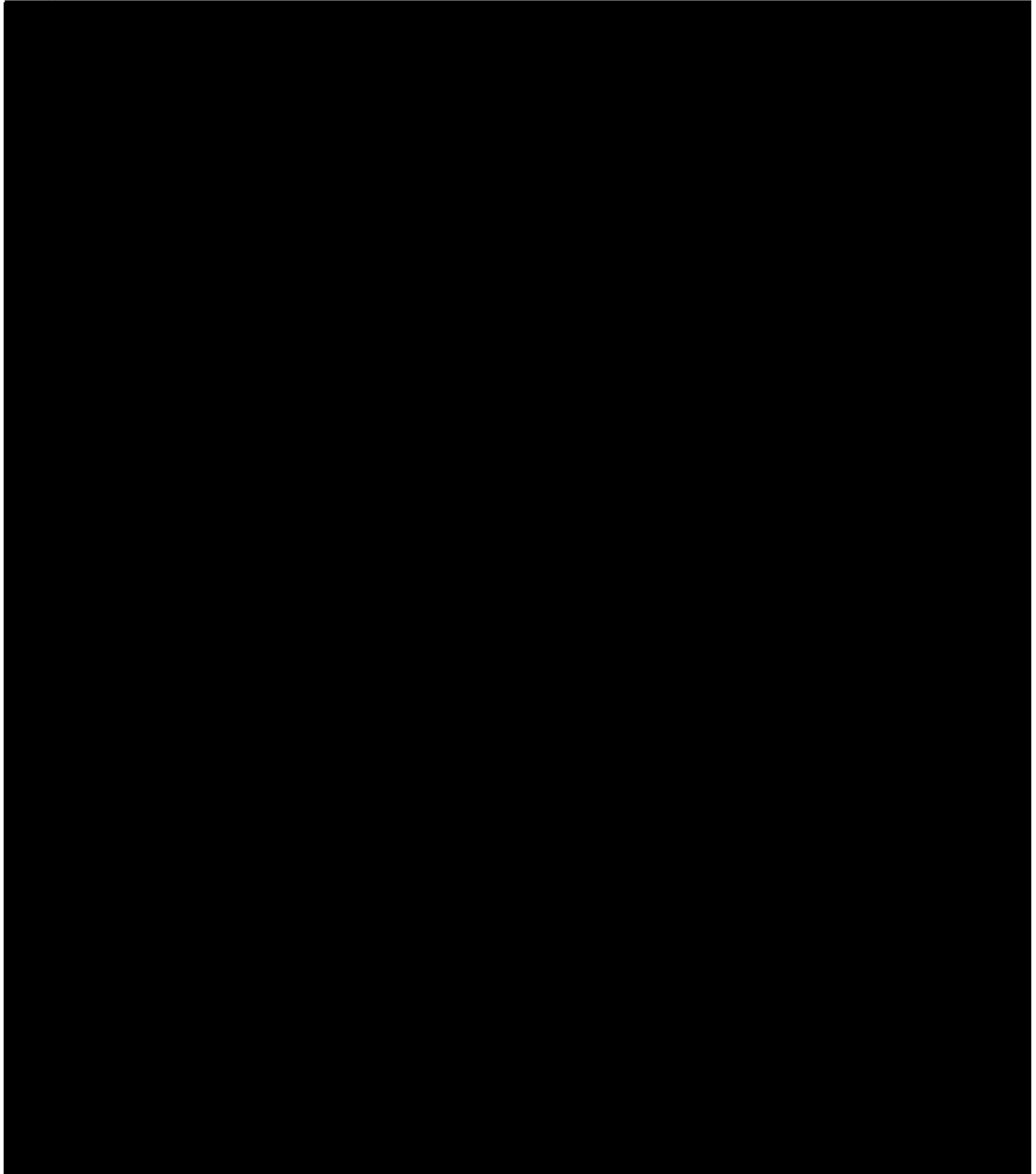
Filed Ex Parte and Under Seal

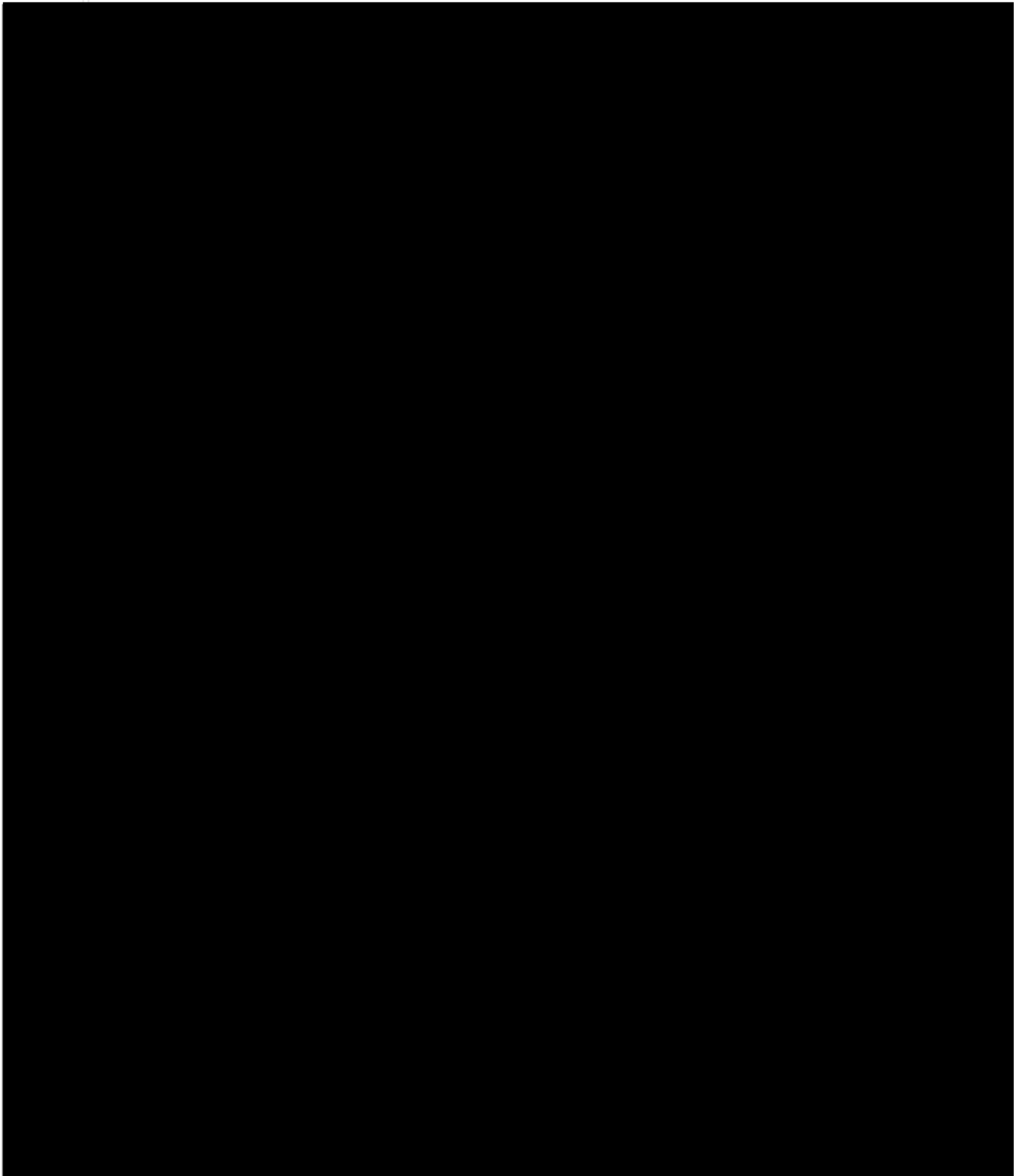
**APPLICATION FOR EX PARTE ORDER**  
**TO DISCLOSE RETURNS AND RETURN INFORMATION**

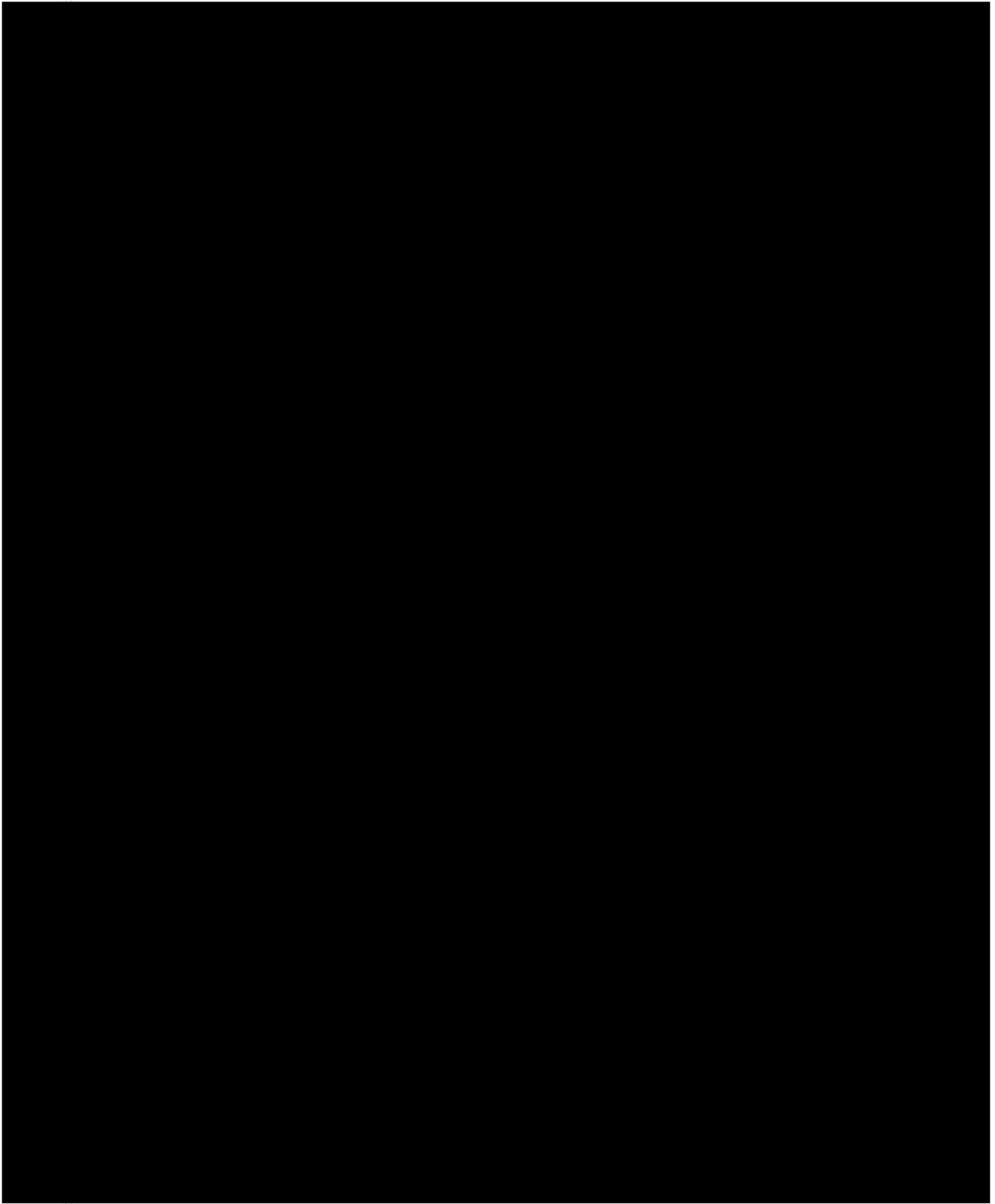
The United States, by and through Sean P. Costello, the United States Attorney for the Southern District of Alabama, and Justin Roller, Assistant United States Attorney, pursuant to 26 U.S.C. § 6103(i)(1), applies to the Court for an *ex parte* order directing the Internal Revenue Service ("IRS") to disclose to the applicant (and others hereinafter named), tax returns and return information, and other tax financial information regarding the following individuals and entities (the "Subjects") for the taxable periods [REDACTED]:

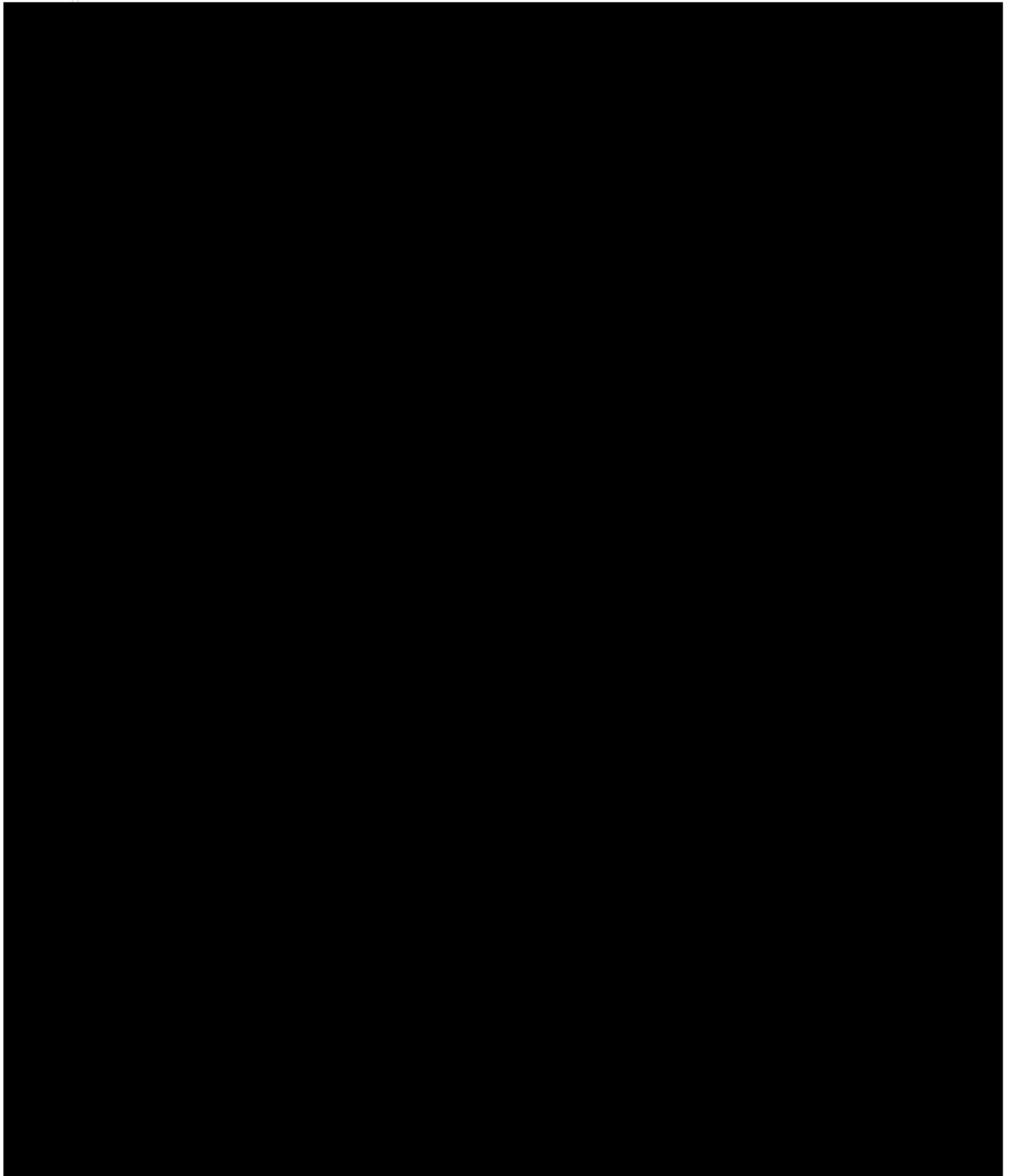


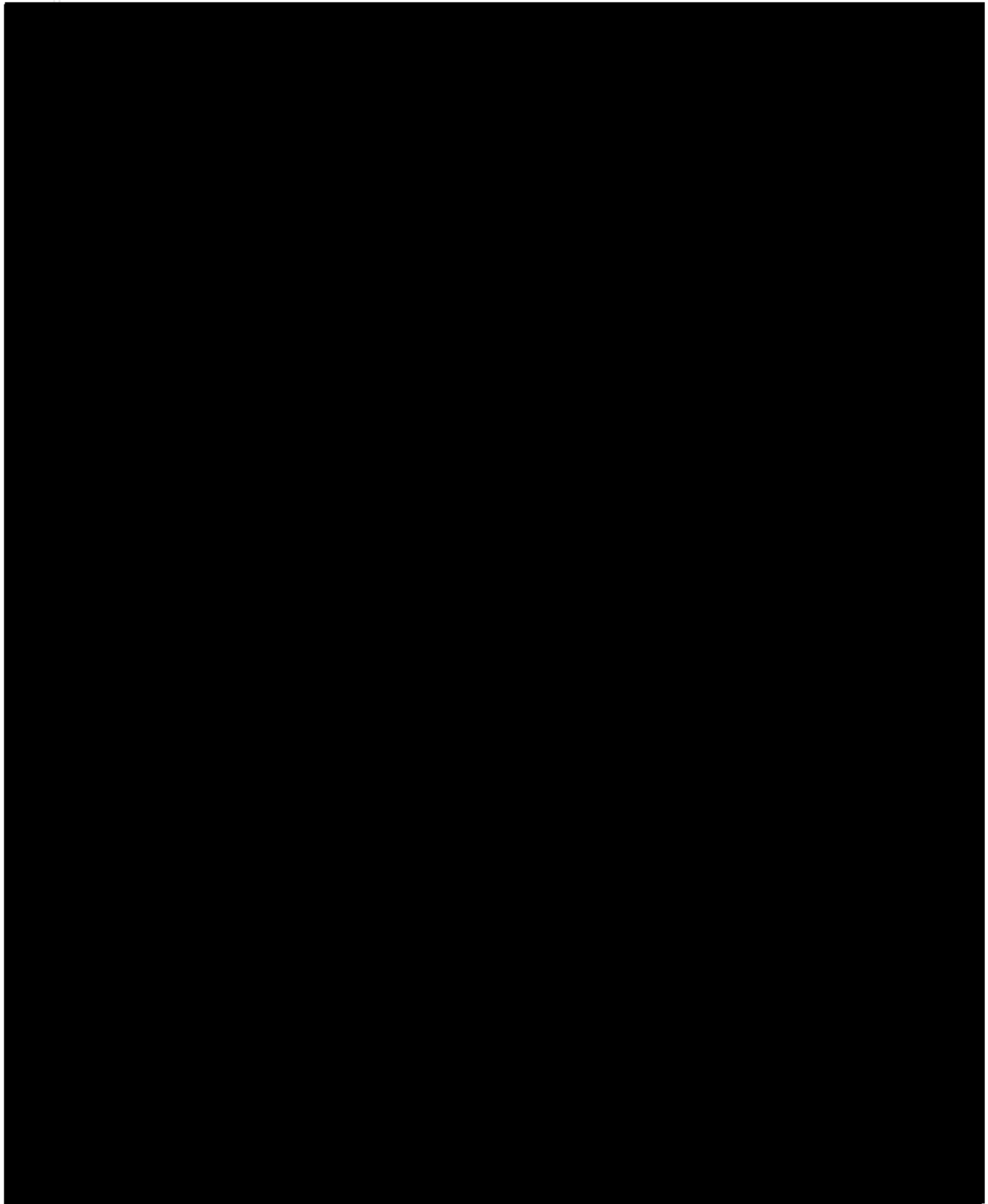
In support of its application, the applicant alleges and states the following:











**Reasonable cause**

There is reasonable cause to believe, based upon information gathered during an ongoing law enforcement investigation by DEA and other agencies, that violations of [REDACTED]  
[REDACTED]  
[REDACTED] may have been committed by one or more of the Subjects in the Southern District of Alabama and elsewhere. There is

reasonable cause to believe that the above-described returns and return information may be relevant to a matter relating to the possible violations of said criminal statutes. The tax information may also assist agents in learning, among other things, the source and location of criminal proceeds, the names of potential coconspirators, and whether taxable income was being reported or being fraudulently reported.

The returns and return information are sought exclusively for use in a federal criminal investigation or proceeding concerning such acts.

The information sought to be disclosed cannot reasonably be obtained, under the circumstances, from another source.

The United States also requests that the Court order the IRS to certify, where returns and return information described above have not been filed or are not on file with the IRS, that no such returns and return information have been filed or are on file.

The United States also requests the Court to order the IRS to also provide any and all income information and records for the above-mentioned Subjects, independent of whether or not a return was filed, for each year up to and including income information the IRS has on file for the current year. As such, the United States requests a certification from the IRS of the income information it has for each year regarding the Subjects, independent from the tax return information.

The United States also requests that the Court order the IRS to disclose such returns and return information described above as come into the possession of the IRS subsequent to the date of this Order, but for not longer than 90 (ninety) days thereafter.

The applicant further alleges and states that he and [REDACTED]

[REDACTED]  
[REDACTED], are personally and directly



engaged in investigating this case. The information sought herein is solely for our use for that purpose. No disclosure will be made to any other person except in accordance with the provisions of 26 U.S.C. § 6103 and 26 C.F.R. § 301.6103(i)-(1).

The application is authorized by Sean P. Costello, United States Attorney for the Southern District of Alabama.

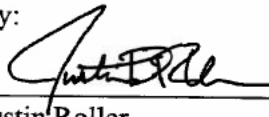
The applicant further states that the individuals and entities mentioned in this Application are the subjects of a pending investigation in the Southern District of Alabama. Publication of the Application and Order would compromise that investigation, and the failure to seal the Application and Order would result in the public disclosure of confidential information relating to the identified taxpayers.

Therefore, the applicant requests that this Court enter an order, *ex parte* and under seal, on this application granting disclosure by the IRS of the returns and return information specified in this Application. The applicant further requests that this Application, and any order resulting therefrom, be sealed pending further order of the Court.

Respectfully submitted,

SEAN P. COSTELLO  
UNITED STATES ATTORNEY

By:



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**AUTHORIZATION FOR EX PARTE APPLICATION**

The undersigned, being the United States Attorney for the Southern District of Alabama, pursuant to Title 26, United States Code, Section 6103(i)(1), hereby authorizes the foregoing Application for *Ex Parte* Order for Disclosure of Tax Returns and Return Information.

Dated: August 18, 2023



United States Attorney